

**HOUSE . . . . . No. 618****The Commonwealth of Massachusetts**

PRESENTED BY:

**Barbara A. L'Italien***To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying bill:

An Act establishing a tax credit for hiring individuals with autism spectrum disorders.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Barbara A. L'Italien	18th Essex
Tom Sannicandro	7th Middlesex
Matthew C. Patrick	3rd Barnstable
William N. Brownsberger	24th Middlesex
Scott P. Brown	Norfolk, Bristol and Middlesex
Angelo J. Puppolo, Jr.	12th Hampden
F. Jay Barrows	1st Bristol
Christine E. Canavan	10th Plymouth
David B. Sullivan	6th Bristol
Carlo P. Basile	1st Suffolk
Cheryl A. Coakley-Rivera	10th Hampden
Thomas M. Stanley	9th Middlesex
Anne M. Gobi	5th Worcester
Robert S. Hargraves	1st Middlesex
Brian P. Wallace	4th Suffolk
Allen J. McCarthy	7th Plymouth
Jennifer M. Callahan	18th Worcester
David P. Linsky	5th Middlesex
Colleen M. Garry	36th Middlesex

Scott P. Brown	Norfolk, Bristol and Middlesex
Thomas P. Kennedy	Second Plymouth and Bristol
Michael F. Rush	10th Suffolk
Richard J. Ross	9th Norfolk
Steven A. Tolman	Second Suffolk and Middlesex
Sarah K. Peake	4th Barnstable
Kevin G. Honan	17th Suffolk

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 3908 OF 2007-2008.]

## **The Commonwealth of Massachusetts**

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**In the Year Two Thousand and Nine**

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### **AN ACT ESTABLISHING A TAX CREDIT FOR HIRING INDIVIDUALS WITH AUTISM SPECTRUM DISORDERS.**

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority  
of the same, as follows:*

1 SECTION 1. Chapter 71B of the General Laws, as appearing in the 2006 official edition, is hereby  
2 amended by adding the following section:-

3 Section 16.

4 (i) For purposes of this section, the following terms shall have the following meanings unless the  
5 context clearly requires otherwise:

6 “Autistic Spectrum Disorders” shall include Asperger’s syndrome, pervasive developmental  
7 disability, not otherwise specified, autism, and high functioning autism.

8 “Duly licensed professional” shall include the following professionals licensed to practice in the  
9 commonwealth: medical doctor, psychologist and clinical social worker.

10 (ii) Employers who hire individuals with autistic spectrum disorders may take a tax credit of 50% of  
11 said employee’s gross wages earned in the first year of employment, 40% of said employee’s gross wages  
12 earned during the second year of employment, 30% of said employee’s gross wages paid in the third year  
13 of employment, 20% of said employee’s wages paid in the fourth year of employment and 10% of said  
14 employee’s gross wages paid in the fifth year of employment. Unused portions of the employer’s tax  
15 credit may be carried forward for 2 tax years after the qualifying tax year.

16 (iii) In order for an individual to qualify as an employee pursuant to this chapter, a diagnosis of autism  
17 spectrum disorder must have been made by a duly licensed professional, qualified to make said diagnosis.  
18 A certified record of diagnosis submitted in accordance with section 79G of chapter 233 shall be  
19 adequate.

20 (iv) An employer which is a tax exempt organization may estimate the amount of tax credit for  
21 qualifying employees for the taxable year, as a credit against the employer's matching portion of state  
22 taxes. The total amount of the estimated credit should be divided evenly over the number of periods for  
23 filing withholding returns.